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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

AIU INSURANCE COMPANY,

Plaintiff,

- against -

EASTWIND TRANSPORT LTD., and EASTWIND INVESTMENT CO.,

Defendants.

07 Civ. 9304 (WHP)

STIPULATION AND ORDER OF DISMISSAL

The matter in dispute having been settled, it is hereby STIPULATED and AGREED, by and between the respective undersigned counsel for all parties, that all claims in the above-entitled action are hereby DISMISSED, with prejudice and without costs or attorneys fees. Should settlement not be finalized by April 14, 2008, any party may apply to have the action reopened by letter to the Court.

Dated:

Rye, New York March 15, 2008

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Transport Ltd. and Eastwind Investment Co.

SO ORDERED:

3/21/08

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